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Politicians' Use of Performance Information

survey research in Dutch municipalities on local politician's sources of performance information

Henk J. ter Bogt

SOM-theme E Financial markets and institutions

Abstract

After a theoretical overview of factors which could influence aldermen's use of information, this paper presents some findings of survey research on 262 aldermen of 140 Dutch municipalities with 20,000 or more inhabitants. The findings of the survey indicate that many respondents considered the output-orientedness of planning and control documents to be far from perfect. Moreover, many aldermen hardly appreciated the output-oriented information on developments and performances that was available in their organizations.

The sources of performance information of which most aldermen – who are elected politicians – made by far the most use were informal, verbal consultations and formal meetings with official top managers. They made much less use of, for example, formal, written information in budgets, annual reports, and management reports. A statistical analysis of the variables in the survey showed that certain characteristics may influence aldermen's opinions on and use of various sources of performance information. However, the analysis did not always indicate significant differences between information preferences of subgroups of aldermen.

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Politicians' Use of Performance Information

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1. Introduction

Many governmental organizations in Western countries have now introduced elements of New Public Management (NPM). NPM has several doctrinal components, such as an emphasis on output orientation, private sector management styles and developing explicit standards and measures of performance (Hood (1991), pp. 4-5; Dunleavy and Hood (1994), p. 9). Traditionally, public organizations have emphasized input controls (i.e. budgets are not to be exceeded), compliance with rules and procedures, and separation of duties. NPM involves a wider control scope in which outputs are supposed to be the focus of attention.

Many Dutch municipalities were encouraged to introduce NPM elements during the Policy and Management Instruments Project for Municipalities (PMI), which ran in the Netherlands from 1988 to 1995 (Van Helden (1998a; 1998b)). The municipalities included quantitative performance indicators in their budgets and several of them developed performance or output budgets. In addition, many Dutch municipalities divisionalized their organizations.

Many Dutch municipalities used a fairly uniform concept of output budgeting for all their policy fields, especially in the initial phases of its introduction (see e.g. Schrijvers (1993)). Public organizations in other countries probably did the same. Rainey ((1999), p. 139) observes that governmental administrative reforms are often imposed in a top-down fashion, mandating that all parts of the organization adopt the same reforms (see also Humphrey, Miller and Scapens (1993), pp. 18-23). Many early advocates of NPM seem to suggest a strong focus on output-oriented management control in all parts of government organizations, regardless of their activities and environments. It seems that fairly uniform planning and control reports are used. In addition, there is often little differentiation in information about outputs (and related performances, such as activities which contribute directly to outputs) which is presented to various groups of users.

In order to successfully implement (major) changes in accounting systems, a strong commitment of the top of an organization to these changes is often regarded as a prerequisite. Moreover, management's use of the new system and the information it produces is regarded as essential to convince employees in the organization of the use of the changes (see e.g. Shields and Young (1989), Player and Keys (1995a; 1995b), Shields and McEwan (1996), Ter Bogt and Van Helden (2000)). The introduction of output budgets is a major change in the municipal accounting system.

Earlier small scale case research in three big Dutch municipalities has shown that the aldermen which were interviewed only limitedly used performance information which is available in budgets and other planning and control documents (Ter Bogt (2001)). In the Netherlands aldermen are elected politicians. Although official managers are mostly responsible for day-to-day management of municipal organizations, aldermen are often heavily engaged in the governance and political management and control of municipal organizations. As aldermen are the political top of municipal organizations, it seems to be important to know whether they really use the output-oriented planning and control documents, thus showing the relevance of these documents and the performance information in it to the civil servants in the organization. If it would turn out that many politicians prefer other information sources, or that certain characteristics of politicians influence their 'information preferences', this could be relevant for

developing future, probably more 'tailor-made' (accounting) information systems in municipalities.

The literature on management and organization suggests that several characteristics influence management control and the kind of information which managers want and / or need for their work. The types of control and information which a manager uses can vary according to, among others, the kinds of activities of the organization where the manager works, social influences and personal factors. Aldermen, too, could differ with regard to the forms of control and the kinds and sources of performance information they prefer. It is interesting to explore how far this literature also applies to the political top of municipalities.

A first aim of this paper is to discuss some literature on information use by managers, and relate it – in the form of propositions - to aldermen in municipalities. Second, the paper intends to explore and describe aldermen's opinions on and use of various sources of performance information. A third aim is to present statistical findings about specific aspects of information use by aldermen. These findings may give tentative indications of the empirical evidence with respect to the propositions developed.

Section 2 presents some recent experiences with control and performance measurement in governmental organizations. After this, the extensive section 3 reviews some literature on management control, managers' use of information and aspects which can influence this control and use. This literature is linked with the work and position of aldermen of Dutch municipalities. Most of the literature presented in this section could be regarded as being rather basic and having been developed primarily for profit organizations. It is interesting, however, to consider the relevance of this literature to public organizations which want to adopt private sector styles, specifically various groups of aldermen. A number of general propositions are developed. In section 4 the survey research is introduced. Section 5 presents some findings of the survey and a statistical analysis of the data. Specific elements of the propositions developed in section 3 are statistically tested. In section 6 the results of the survey are discussed and some conclusions and limitations are presented.

2. Recent experiences with output-orientedness in governmental organizations

Traditionally, many divisionalized profit organizations strongly emphasize output or results controls. Such forms of control focus on the results of the work performed by an employee or an organizational unit. Output or results controls are sensibly applied if the results are measurable and if the management knows what results are needed to achieve organizational goals (Merchant (1982), pp. 49-50; Simons (2000), pp. 62-67; see also Otley and Berry (1980), pp. 236-237).

In the last ten to fifteen years companies in the profit sector have shown an increasing interest in information about several aspects of their production processes because they want to improve control of their organizations. Indicators of innovativeness, customer satisfaction, and aspects of the production process have been added to indicators of outputs and results, which often have a strong financial focus. The companies have introduced, for example, performance indicators of process quality, throughput, costs of business processes, time, and manufacturing flexibility in their management accounting systems (Kaplan and Norton (1992); Simons (2000), pp. 193-196 and 237-238; Hirsch (2000), pp. 607-611). Process controls make sense if managers understand the cause-and-effect relationship between an organization's activities, i.e. the process, and its outputs. Qualitative information now plays a more important role in profit organizations, besides quantitative information.

At the same time many government organizations shifted their official control focus from mainly inputs to outputs and quantitative performance indicators. Of course nowadays government organizations in the Netherlands also introduced some quantitative performance indicators of process aspects (see Ter Bogt (2001); Bordewijk and Klaassen (2000)). However,

officially many municipalities still emphasize output-orientedness. They are developing, for example, performance or output budgets which not only contain information about numbers of outputs, but also give information on cost per unit of output, and they try to uniformly introduce such budgets for all parts of their organizations.

However, it seems that NPM and the introduction of output budgets and output-oriented performance indicators are not always a complete success (see for the Netherlands e.g. Van Helden (1998a); Van Helden (2000); Bordewijk and Klaassen (2000); Ter Bogt (2001); Jansen (2000); Van Helden en Ter Bogt (2001)). Without being exhaustive, the following reasons for a lack of success have been mentioned: incompleteness of performance measurement, insufficient capacity to implement changes, bureaucratic and change resistant culture in public organizations, ephemeral and rhetorical character of reforms, disregard of involvement of middle management and citizens, and immeasurableness of many governmental outputs (see among others Smith (1993), pp. 139-149; McKevitt and Lawton (1996), pp. 51-54; Van Helden (1998b); Olson, Guthrie and Humphrey (1998), pp. 455-456; Bowerman (1998), pp. 400-407; Ter Bogt (1999); Rainey (1999), pp. 136-139; Kloot and Martin (2000), pp. 245-249; Ter Bogt and Van Helden (2000); Pollitt and Bouckaert (2000), pp. 129-132 and 152-154; Sanderson (2001), pp 307-309).

The limited success of the promotion of output-orientedness and performance measurement might also be related to the differences between public and private organizations (with respect to, for example, equity and the concreteness of many goals and tasks). Moreover, the concept of 'managerialism', which is an important element in New Public Management, could be too limited for the Dutch situation, 'ignoring the relations with the social policy environment, the pluri-centrism of administration itself, and the variety of values that play a part' (Kickert (1997), p. 742). In this respect it is important to observe that economic rationality and economic efficiency are probably not the same as political rationality and political efficiency (Wildavsky (1966), pp. 307-310; Ter Bogt (1997), p. 45; see also Moe (1990); Horn (1995), pp. 7-10 and 182-184); Ahonen and Salminen (1997), pp. 41-50). Presumably, politicians are not only interested in economic efficiency but also in, for example, equity. This is the more true because members of certain interest groups and other citizens, who are the voters in elections, do not only judge politicians on economic efficiency (see also Wilson (1989), pp. 131-134).

As was indicated before, the introduction of output budgets and performance indicators is a major change in the municipal accounting system. The successful implementation of such a change could ask for a strong commitment of aldermen, who are the political top of the organization.¹ To better understand the forms of control and the sources of performance information which aldermen use, it could be helpful to consider some literature on management control and use of information.

3. Frameworks for management control and information

3.1 Introduction

This section will discuss literature on some aspects which might influence aldermen's control styles and their use of certain sources of information. The literature considered here relates, on the one hand, to characteristics of the production processes and tasks for which the aldermen bear responsibility and, on the other hand, to some social and situational characteristics of the aldermen. The aspects which are discussed here are determined both by the possible importance of the aspects regarded and by the public availability of information on certain characteristics of aldermen. In itself, it could be interesting to study more aspects which may influence aldermen's information preferences. However, that would have increased the length of the questionnaire which was sent to the aldermen, which probably would negatively influence the response rate.

3.2 Two management control frameworks: Ouchi and Hofstede

What indications of forms of control and sources of information to be used in certain situations can be derived from management and accounting literature?

The almost classical and relatively simple frameworks by Ouchi and Hofstede are presented here because they can be helpful in a first analysis of governmental organizations.² The frameworks are simplified models of reality. However, they do not necessarily lack any practical meaning. They direct one's attention to some concrete, basic factors which may be relevant for control of governmental organizations.

The Ouchi and Hofstede models focus on the 'technological' aspects of outputs and transformation processes as determinants of the forms of control to be applied. Social aspects and characteristics of individual managers are not taken into consideration. However, it is in principle possible to integrate technically oriented, 'rational' models of control and performance measurement with political science perspectives and psychological, organizational, or symbolic approaches (Osborne, et al. (1995), pp. 21-30; see also Olson, Guthrie and Humphrey (1998), p. 455).

Ouchi ((1977), pp. 97-98; (1979), pp. 843-845) distinguishes three types of control: output measurement (and output control), behaviour measurement (and action and process controls), and rituals and ceremonies ('clan' control). The knowledge of transformation processes and the ability to measure outputs determine the types of control to be used to control an organization. 'In order to apply behavior control, the organization must possess at least agreement, if not true knowledge, about means-ends relationships. The process through which inputs are transformed into outputs must be felt to be known before supervisors can rationally achieve control by watching and guiding the behavior of their subordinates' (Ouchi (1977), p. 97). To apply output control, no understanding of transformation processes is needed, but there must be reliable and valid measures of the desired outputs. If there is no understanding of transformation processes and outputs are unmeasurable, only ritualized control is possible (Ouchi (1977), pp. 97-98).

Hofstede observes that each organization performs a range of activities for which various forms of control are required. That is why he speaks of the management control of activities rather than of organizations. In his framework, four criteria determine which control form is applicable to an activity (Hofstede, 1981, p. 194; see also Otley and Berry, (1980)):

- ambiguity in the aims of the activity;
- measurability of outputs;
- knowledge of the effects of management interventions (i.e. knowledge of transformation processes);
- the degree to which the activity is repetitious.

Hofstede distinguishes six types of control (Hofstede (1981), pp. 195-198). To be able to apply 'routine controls', for example, objectives have to be unambiguous, outputs measurable, effects of interventions known and the activity repetitive. This type of control can be prescribed in precise rules.

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political control depends 'on power structures, negotiation processes, the need for distribution of scarce resources, particular interests and conflicting values' (Hofstede, 1981, p. 198).

With respect to the role a management information system – which included the accounting information system - can play in the control of an organization, it is interesting to briefly consider Earl and Hopwood's (1980) normative views. Their framework is also based on technical characteristics of production processes: uncertainty about objectives and uncertainty about cause-and-effect relationships (i.e. knowledge of transformation processes).

When there is little uncertainty about both objectives and transformation processes, accounting information functions as an 'answer machine' which provides answers to any control problems. In this situation, rules, formulae and accounting techniques can be used to solve the control problems by computation (Earl and Hopwood, 1980, p. 8). When there is either much uncertainty about objectives or much uncertainty about transformation processes, an information system can still be helpful to managers. It can help managers analyse the analysable, explore problems, define what is uncertain, ask questions, gather different points of view or seek conflict resolution. Accounting information can be a 'learning machine' or a 'dialogue machine', but it cannot provide clear answers to managers' control problems. When both objectives and cause-and-effect relationships are uncertain, a formal accounting system is only an 'idea machine' which can provide multiple streams of information and thought, which trigger creativity and inspiration.

The emphasis on output-orientedness in New Public Management indicates that output or routine controls are the preferred types of control for governmental organizations. Outputs are supposed to be good proxies for the ultimate outcomes which the organizations want to realize. However, how do the activities of Dutch municipal organizations compare with the conditions to be fulfilled in order to make routine and output controls applicable?

There are probably differences between activities within any part of an organization as far as output measurability and understanding of transformation processes are concerned (see also Hofstede (1981)). However, it seems that certain parts of municipal organizations perform relatively concrete tasks and activities, produce outputs which are relatively easy to measure, provide good knowledge of transformation processes and have relatively clear objectives. For example, public works departments and refuse collection departments perform mostly concrete activities. There is probably little uncertainty about objectives in these departments and the measurability of their outputs and the knowledge of their transformation processes are relatively high.

Conversely, for departments with less concrete tasks like educational policy, culture, and welfare, it may be difficult to measure outputs. Moreover, there can be relatively much uncertainty about objectives and transformation processes. In these departments, it is probably difficult to clearly indicate how municipal activities (and outputs) contribute to the ultimate desired outcomes.

According to Ouchi and Hofstede, the differences mentioned above have consequences for the types of management control - each with their own information requirements - which managers can apply. In the public works and refuse collection departments accounting information, i.e.

information on performances, might be helpful to solve control problems and to a certain extent the conditions to apply routine or output controls might be fulfilled. This is probably hardly the case for tasks like educational policy, culture, and welfare.

Although differences exist between profit and government organizations, Ouchi's framework and Hofstede's - which is supposed to be generally applicable - offer a basic control framework whose applicability depends mainly on the 'technical' features of an organization.

These thoughts on Ouchi's and Hofstede's control frameworks and differences between municipal activities, have resulted in a first proposition, which has been formulated in general terms:

1. As the concreteness and measurability of outputs increase and the knowledge of transformation processes increases, there is an increase in aldermen's possibilities of applying output-oriented types of control and in their preferences for output information in formal planning and control reports to evaluate the performances of the municipal departments for which they are responsible.

3.3 Task characteristics and various sources of information

To control an organization, managers need information. Their information requirements can differ, depending on such aspects as uncertainty about tasks, measurability of outputs, clearness about objectives and knowledge of transformation processes. Managers receive information from various internal and external sources (Mintzberg (1972), pp. 93-94).

Mintzberg observed that many managerial tasks involve judgment rather than formal analysis. Managers often prefer rapid, informal, and speculative information to absolutely right information; and they prefer information in the form of concrete stimuli or triggers (i.e. no general aggregates) and the spoken word to other forms of communication (see also Bartlett and Ghoshal (1995), pp. 139-141). However, formal management information systems give managers precise, aggregated, historical and written information (Mintzberg (1972), pp. 94-96; (1980), pp.148-149; see also Donabedian, McKinnon and Bruns (1998), pp. 372-377).

Earl and Hopwood's views on the technical characteristics of production processes and the role of management information systems to control organizations were discussed already. This section concentrates on the relationship between technical characteristics of production processes and the types of information managers prefer.

According to Daft and MacIntosh (1978), such aspects as the wish to provide 'trigger information' and managers' personality traits - such as aspiration level and tolerance for ambiguity - can play a part in the construction of management information systems. However, they also think that departmental production technology is a very important factor. They see a strong relationship between, on the one hand, the amount and type of information managers require and, on the other hand, the degree of uncertainty with which managers are confronted. The degree of uncertainty depends on *variety in conversion processes* (i.e. frequency with which unexpected and new events are encountered in transformation processes) and *knowledge of conversion processes* (i.e. knowledge of transformation processes) in an organization (Daft and MacIntosh (1978), pp. 83-84).

The degree of uncertainty with which managers are confronted determines the sources and 'richness' of information which managers need in order to control the activities for which they are responsible (Daft and MacIntosh (1978); see also Daft and Lengel (1990)). Richness has been defined as the 'potential information-carrying capacity of data' (Daft and Lengel, 1990, p. 248). Managers will prefer rich information when they are confronted with high levels of task variety and when they have little understanding of transformation processes (see also MacIntosh

(1985), pp. 227-231; McKinnon and Bruns (1992), pp.45-46 and 57-62; Donabedian, McKinnon and Bruns (1998), pp. 390-393).

Formal numeric information - such as budget information - and formal, written information - such as information in documents and reports - are not types of 'rich' information. Such information sources generate feedback slowly; they are limited to what is on paper, without other visual clues being possible; and they are impersonal in nature. Information provided in face-to-face encounters is the richest information. It is personal in nature and generates immediate feedback, so that the correctness of interpretations can be checked. Face-to-face information also allows simultaneous observation of multiple clues, including facial expression and tone of voice. Telephone calls, for example, are less rich in information because they do not include visual contacts (Daft and Lengel (1990), pp. 248-250).

Rational choice models of communication and use of information presume that every communication medium has fixed, inherent properties, e.g. a particular degree of information richness, regardless of its context or who uses it. Individuals who are aware of the inherent differences between media are supposed to make efficiency-motivated, objectively rational, independent choices between media (Fulk, Schmitz, and Steinfeld, 1990, pp. 119-120). The rational choice model of information presented by Daft, Lengel and MacIntosh presumes that managers prefer 'simple', standard and lean information in situations with low uncertainty, i.e. when they face highly analysable, routine problems. According to this model, managers prefer 'rich', flexible, and personally obtained information in highly uncertain situations. Top managers often work on such issues as strategy, policy matters, organizational culture, serious incidents, and relations with their external environment. They generally have little knowledge of cause-and-effect relationships as far as these mostly nonroutine issues are concerned. In order to perform such complex tasks, top managers prefer rich information and not formal, standard information.

If Daft, MacIntosh and Lengel are right, uncertainty aspects also may play a part in aldermen's information preferences. Of course all aldermen belong to the political top of municipal organizations, regardless of their specific tasks and portfolios (i.e. the policy fields for which they are responsible). They all have to work in a relatively complex and uncertain political environment (see also Duncan, 1972, p. 320), so each of them might have a relatively strong preference for rich information. However, their specific tasks and portfolios – with varying degrees of uncertainty - might also influence their information preferences (see also Donabedian, McKinnon and Bruns (1998), pp. 381-383). This could mean that, for example, aldermen who are responsible for public works or refuse collection make more use of performance information in planning and control reports than aldermen who are responsible for such policy fields as education, culture or welfare.

These thoughts on managers' use of certain types and sources of information have resulted in proposition 2a and the more specific 'sub-proposition' 2b, which together make up the second proposition:

2a. Because of the complexities and uncertainties of aldermen's tasks and the environments in which aldermen work, they have a relatively strong preference for rich information and lowly appreciate formal performance information in planning and control documents.

2b. The greater the uncertainties arising from the tasks and transformation processes in the policy fields in their portfolios, the more aldermen will prefer sources of rich information.

3.4 Social and situational effects on use of information: socialization, gender and municipality size

3.4.1 Effects of socialization on use of information

Besides 'rational choices', social influences can play a role in a manager's decision to use certain sources of information. Sense-making, behaviour, and opinions on rationality are in part subjective and socially influenced, for example by statements and behaviour of people or organizations in similar conditions. Individuals rely even more strongly on social comparison processes and social influences in ambiguous situations (Fulk, Schmitz, and Steinfield, (1990), pp. 121-125). And aldermen often have to work in relatively ambiguous situations. Apart from socialization effects that relate to all aldermen, there may be specific social influences within subgroups of aldermen (see Schein (1997), pp. 13-14).

Findings of earlier research indicate that many politicians – a specific group of information users - make little use of the available 'standard' performance information (Ter Bogt (2001); see also Bowerman and Hutchinson (1998), pp. 305-307; Van Helden (1998a), pp. 68-69 and 95-96; Jansen (2000), pp. 185-215). Aldermen's (formal) support to the introduction of output-oriented planning and control might represent 'ritualistic responses to the need to appear competent, intelligent, legitimate, and rational', which indicate that they respond to social influences and expectations (Trevino, Daft, and Lengel (1990), p. 85; see also Staw (1990), pp. 77-79; Humphrey, Miller and Scapens (1993); Miller (1994)).

Another interesting socialization aspect of information use has to do with the rank of managers. Donabedian, McKinnon and Bruns ((1998), pp. 380-381 and 390) have found that managers' preference for rich information increases when they rise in rank and that task complexity is not the only explanation for this increase. They speculate that managers also like rich information because it enables them, for example, to assert dominance and negotiate conflicts.

The above presented, more general socialization aspects that may influence all aldermen, were not researched in the survey. However, apart from such general influences, aldermen might experience social influences that relate to the specific subgroups to which they belong. The possible social influences within two subgroups of aldermen were briefly examined: political party membership and the position of alderman responsible for the policy field of finance.

Schools of thought – and the conclusions from empirical research – on the role of partisan politics on the behaviour of politicians and in shaping public policy are divergent. With respect to the level of public spending, for example, the 'non-partisanship school' suggests that influences of ideology and political parties are only marginal. However, the 'partisan politics approach' attributes important influences to ideological preferences of political parties (Cusack (1997), pp. 376-377). For both approaches some empirical evidence has been found (see e.g. Rose, (1980), pp. 141-161; Cusack (1997), pp. 388-392; Allers, De Haan

and ... ion of aldermen of Dutch municipalities. Most of the literature presented in this section could be regarded as being rather basic ... policy, culture, and welfare, it may be difficult to measure outputs. Moreover, there can be relatively much uncertainty about ... ies (and contribute to the ultimate desired outcomes.

According to Ouchi and Hofstede, the differences mentioned above ...

rationality' were a characteristic of male managers, they would probably have a relatively strong liking for formal, quantitative and written information on performances, whilst female aldermen might prefer face-to-face information.

Obviously, different opinions on the influence of gender on management and organization can be found in the literature on gender. However, it is not really clear whether female aldermen have a 'special contribution' with respect to information use and portfolios. It is therefore assumed for the present that there are no differences between male and female aldermen. In fact, especially as far as gender is concerned, the findings of the survey should be regarded as being descriptive in nature.

These thoughts on gender have resulted in a fourth proposition, which is made up by two sub-propositions:

4a. Male and female aldermen probably do not differ in their opinions on and use of various sources of information, i.e. these opinions and use are not influenced by gender.

4b. Male and female aldermen probably do not differ in terms of the types of policy fields for which they are responsible, i.e. gender does not determine the type of portfolio held by an alderman.

3.4.3 Municipality size and use of information

The second situational element which will be discussed briefly is the size of the municipal organization, which is supposed to be closely related to municipality size. In the contingency literature on organizations, management control and management accounting, organizational size is considered to be an important variable which affects both the structure of and the forms of control used in organizations (see e.g. Otley (1980); Emmanuel, Otley and Merchant (1991), pp. 63-64; Drury (2000), p.653; Donaldson (2001), pp. 61-81).

Bjørnenak, for example, has found that large profit organizations adopted the sophisticated accounting instrument 'Activity-Based Costing' more often than small companies. He presents evidence that relatively large organizations have more knowledge of this accounting innovation, i.e. more access to and use of relevant sources of information (Bjørnenak (1997), pp. 14-15; see also Innes and Mitchell (1995), pp. 141-142). It seems that relatively large organizations generally have more resources to develop innovative systems than smaller ones. It is therefore also likely that these organizations will be able to develop more sophisticated financial management. This might imply that they have more possibilities of employing well-educated, experienced financial management employees and of implementing more advanced costing and other financial management systems (see Drury (2000), p. 653; see also Van Loon, 1993).

As far as municipalities and NPM are concerned, this could mean that in relatively large municipalities there are more possibilities of introducing 'well-developed' planning and control reports, and performance indicators. And this could mean that aldermen of these municipalities often consider these documents to be a helpful information source.

Perhaps there is also a relationship between the size of an organization and the types of control applied by the management. When an organization grows, it can change its structure. A unitary, functionally organized structure can be changed into a more decentralized one in order that the organization can cope with an increasing number of complexities and uncertainties coming from various environments (and also with its increasing size and complex information flow). The top management of large organizations cannot recognize and monitor all essential activities and environments itself (see also Ezzamel, Lilley and Willmott (1997), pp. 450-457; Simons (2000), pp. 53-55). In such organizations there are not many possibilities of personal contacts between the top management and employees, and of direct supervision of employees by the top management.

Decentralization does not mean that top management does not want to control essential activities and performances anymore. However, it can be necessary to use means that differ from the ones used in a small organization. In large, decentralized organizations indirect and more formal forms of control and sophisticated accounting instruments can be more important than personal contacts and sources of informal information (Williamson (1970), pp. 170-173; Khandwalla (1977), pp. 508-511; Mintzberg (1979), pp. 230-234; Macintosh (1985), pp. 142-146 and 228; Donaldson (2001), pp. 63-67).

It seems that in municipalities, too, the possibilities of direct and informal contacts between aldermen and employees decrease when the size of an organization increases. This could mean that aldermen of large municipalities more often consider formal, written control documents, i.e. budget statements, management reports and policy notes, as important sources of information (Van Helden (1998b), p. 93-94; see also Moret, Ernst & Young (1997), pp.106-110).

These thoughts have resulted in the fifth proposition, which is made up by two specific sub-propositions:

5a. The larger the size of a municipality, the more sophisticated the performance information in its planning and control documents, and the more aldermen will make use of these documents and will regard these documents as a source of helpful information for their daily work.

5b. When the size of a municipality increases, aldermen will use sources of formal, written information rather than sources of informal information.

Although aldermen's use of information can be influenced by several other aspects, these will not be discussed here. The discussion in this section – and the survey - focused on a limited number of possibly interesting aspects of aldermen's information use because only a few subjects can be dealt with in a relatively brief questionnaire – which has its limitations, but usually also helps to achieve a higher response rate (which is desirable to obtain a general picture). The exploration of literature on control of organizations and managers' use of information is now finished. The survey research will be introduced in the next section.

4. Design of the study

The best methods of research into such a complicated subject as the use of sources of information are probably face-to-face, in-depth interviews and observation of behaviour. Face-to-face interviews with aldermen were done in an earlier phase of research (Ter Bogt (2001)). However, this method is very time-consuming, which means that only a limited number of people can be interviewed. Although survey research has its limitations too, it was performed in order to gather information about the opinions of a relatively large number of aldermen with different characteristics who work in Dutch municipalities of different sizes.

The survey questionnaire which was developed was based on theory and the findings of earlier exploratory case research in three large Dutch municipalities (Ter Bogt (2001)). A first draft of the questionnaire was discussed with a number of aldermen who were not included in the survey research. Their comments and suggestions were taken into account when the final questionnaire was drawn up. This brief and simple questionnaire was sent by post to 698 aldermen of Dutch municipalities with 20,000 or more inhabitants. The questionnaires were numbered and addressed to the aldermen personally. The names and addresses were taken from the 2000 yearbook on municipalities published by the Association of Netherlands Municipalities ('Vereniging van Nederlandse Gemeenten'; see VNG (2000)).

Municipalities with fewer than 20,000 inhabitants were not included in the survey. These municipalities have relatively small organizations, in which there is usually not much distance between aldermen and employees. In addition, these organizations have usually been

decentralized to a limited extent. The aldermen probably make much use of personal contacts to control the organizations (see also Moret, Ernst & Young (1997), pp. 18-21; Van Helden (1998b), p. 93).

In January 1999 the Netherlands consisted of circa 520 municipalities. There were 206 municipalities with 20,000 or more inhabitants, 165 of which were included in the survey. All aldermen of these 165 municipalities were included in the survey. The municipalities were divided into three groups, according to size. The first group consisted of municipalities with 20,000 to 35,000 inhabitants (group I); 67 of the 108 municipalities in this group were included in the survey. They were spread proportionally over the country. The second group consisted of 59 municipalities with 35,000 to 70,000 inhabitants (group II). All these municipalities and their aldermen were included in the survey. The third group consisted of 39 municipalities with 70,000 or more inhabitants. These municipalities and their aldermen were all included in the survey (group III).¹ Because with respect to municipal size the municipalities in group I are more homogeneous than those in group II and especially group III, group I municipalities were only partly included in the survey, whilst all municipalities in groups II and III were included.

Of the 698 questionnaires which were distributed, 286 were returned, which means that the unadjusted response rate is 41%. These 286 questionnaires were returned by aldermen of 140 municipalities. Two mailings were sent out: one in July and an identical reminder in September 2000. They resulted in 262 usable responses, i.e. the final response rate was 37.5% (see table 1 for more details). The remaining 24 questionnaires had not been filled in, because the persons in question did no longer work as an alderman or had only recently become an alderman and thought that they did not have enough experience as an alderman to answer the questions.

Twenty-one questions in the questionnaire are of relevance to this paper (see Appendix A for this part of the questionnaire). The respondents could answer sixteen questions by ticking categories on a five-point Likert scale. The following information about the respondents was taken from the municipal yearbook mentioned above: municipality size, political affiliations, policy fields for which they were responsible, i.e. portfolios, and gender. Aldermen who thought that only limited performance information was provided in their planning and control documents did not have to answer the part of the questionnaire which contained questions about, for example, the usefulness of this information for aldermen's day-to-day work.

The data were statistically analysed using SPSS. A Mann-Whitney test of the responses of the July group and the September group showed that, at a significance level of 5% ($p < 0.05$), there were no differences between the responses of the groups of early and late responders. When it is supposed that the answers of late responders more closely resemble those of non-respondents, the absence of significant differences between early and late responders could imply that there is no or limited influence of the non-respondents on the outcomes of the survey.

As with any survey, the respondents in this survey had to be 'trusted on their word'. It seems doubtful whether the aldermen in the survey are more stimulated to give 'desirable answers' than other respondents in other surveys, the more because the aldermen knew from the letter accompanying the questionnaire that the outcomes would be published anonymously. However, in principle it is possible that the respondents' answers are influenced by what they think to be desirable answers. The answers to a large number of questions / variables showed that the respondents seemed to be biased against 'negative' response categories, such as 'little' or 'very little' use of a certain source of information. The answers to most questions were therefore recoded, i.e. the original five response categories were changed into three categories. The original categories of 'very little / not', 'little' and 'average' were changed into one new category. A chi-square analysis was carried out to determine the statistical significance of the links between some variables.

The rather high response rate and the absence of significant differences between early and late responders indicate that the survey results may be representative of the groups of municipalities studied, especially because all aldermen of municipalities with 35,000 or more

inhabitants were included in the survey. This does not mean, however, that the findings can be generalized to smaller municipalities or municipalities in other countries.

5. Results from the survey

5.1 Some characteristics of the respondents

This section presents some basic information about the respondents' characteristics which was derived from the survey. These characteristics are relevant because most of them are 'independent variables' in the propositions presented in section 3.

Table 1. Respondents' characteristics (n = 262)

number			
percentage			
Questionnaires			
262			
100			
July			
168			
64.1			
September			mailing
35.9			
Size	of		respondent's
20,000	<		35,000
35.9			
35,000	<		70,000
32.4			
70,000	inhabitants		or
31.7			
Respondent's			political
Christian-			

26.0"

..

Social-

24.8"

..

Liberal

/

24.0"

..

25.2"

..

Predominant

policy

fields

in

respondent's

..

..

..

Public

works,

refuse

collection,

30.5"

..

Social

security,

economic

policy,

20.6"

..

Education,

welfare,

24.4"

..

24.4"

..

Respondent's

..

..

..

209"

79.8"

..

20.2"

..

Years

of

experience

as

an

alderman

..

..

..

2

years

or

115"
43.9"
..

3

or

4

10.7"
..

5

years

or

118"
45.0"
..

..

Information about the respondents' gender was gathered from the municipal yearbook. On the basis of this information, the respondents were divided into two 'gender groups': a group of male respondents (group a) and a group of female respondents (group b) (see table 1).

The respondents were also divided into four 'portfolio groups' to enable an examination of the idea that aldermen's use of information could be influenced by the concreteness of their tasks and the policy fields for which they are responsible (i.e. portfolios). The first group of aldermen had a portfolio in which relatively concrete and measurable activities and outputs were predominant. These aldermen (group 1) were primarily responsible for such policy fields as public works, public transport, traffic routes, refuse collection, public housing, environmental protection, urban renewal, and town planning. Of the 262 respondents, 80 were in this group (see table 1). The second group (n = 54) was responsible for policy fields in which 'intermediately' concrete and measurable activities were performed. These aldermen were responsible for such policy fields as social security, social renewal, public utilities, development of the economy and tourism, provision of sheltered workshops for the handicapped, and employment policy (group 2). The third group (n = 64) of aldermen had a portfolio in which activities and outputs with low concreteness and low measurability were predominant. They were responsible for such policy fields as education, welfare, young people and elderly people, social welfare, public health, equal opportunities, media, sports, and culture (group 3). The fourth group of aldermen was responsible for finance (group 4; n = 64). This group was not primarily formed on the basis of the concreteness and measurability of the activities and outputs in the aldermen's portfolio. The finance aldermen were separated from the others because they might play specific roles and hold specific opinions with respect to planning and control documents, output-orientedness and performance information.

In the Netherlands, aldermen are elected by members of the municipal council. Four groups of political parties are distinguished in the survey ('political party groups'). The first three 'groups' consist of the three biggest national parties: the social-democrats (group A), the liberals / conservatives (group B), and the christian-democrats (group C). These three national parties dominate many municipal councils, especially in relatively large municipalities. A few relatively small national parties, too, are represented in several municipal councils. The fourth group of political parties consists of the remaining political parties, i.e. smaller national and local parties (group D). Group 4 consists of 66 aldermen, 35 of whom represent local parties. There are several local parties in the Netherlands, especially in relatively small municipalities. A local party is usually active in only one municipality.

The respondents' experience as an alderman varied widely: it ranged from 1 to 21 years (in rounded figures). Because in most Dutch municipalities there were elections just over two

years before the survey (and the elections preceding those elections were just over six years ago), the number of aldermen with 3 or 4 years of experience is relatively limited. Three 'experience groups' are mentioned in table 1. The first group consists of aldermen who are relatively unexperienced ((2 years of experience). The second group consists of intermediately experienced aldermen (3-4 years) and the third group consists of highly experienced aldermen ((5 years). Table 1 contains basic information about the respondents' characteristics which was derived from the survey, i.e. information about party membership, municipality size, portfolio, and years of experience.

5.2 Opinions on performance information and sources of information

One of the aims of the survey was to explore and describe Dutch aldermen's opinions on performance information in planning and control documents and their use of various sources of information. The respondents' opinions on these subjects will be summarized in this section.

Of the 262 respondents, 118 (45%) indicated that their municipalities – at least the departments they are primarily responsible for - present 'many' or 'very many' performance indicators in their planning and control documents. Only respondents who gave these answers had to answer a number of subsequent questions in the questionnaire. However, these questions about quality aspects and the use of planning and control information were answered by more than 118 aldermen, namely 158 aldermen. These 158 persons were mostly aldermen of municipalities whose planning and control documents contained a relatively large amount of performance information.

A group of 122 aldermen indicated how long their municipalities' budgets had contained output-oriented performance indicators; 36 respondents did not mention a number of years. These 122 aldermen mostly worked for municipalities which seemed to be rather experienced in using performance indicators. Almost 79% of them indicated that performance information had been included for three years or more (almost 37% had done this for five years or more).

Of the group of 158 aldermen, 22% answered that information on costs of products was included in 'many' or 'very many' cases. About 41% said that in 'many' or 'almost all' cases the annual report gave an account of the intended performances which were mentioned in the budget.

Almost 64% of this group of 158 respondents 'agreed' or 'strongly agreed' that output-oriented performance indicators in budgets were to a very large extent standard information which could be dealt with by a municipality's civil servants. Only if this kind of information concerned new policies or politically sensitive matters, would aldermen deal with it personally. A statistical analysis showed that aldermen who 'agreed' or 'strongly agreed' that performance indicators in budgets were largely standard information indicated significantly less frequently that they used performance information in budgets and annual reports 'often' or 'very often' ($\chi^2 = 9.75$, df 2, $p = 0.008$). This group of aldermen also indicated significantly more frequently that the amount of cost information in budgets was 'low' or 'very low'.

Once budgets had been drawn up, about 11% of the 158 aldermen used the performance information in the budgets 'often' or 'very often'. About 30% thought that performance information in budgets and other planning and control reports, such as annual reports and management reports, was 'important' or 'very important' for their day-to-day work.

Of course these percentages relate only to the group of 158 aldermen who answered the questions mentioned above. The 104 aldermen who did not answer these questions might hold 'negative' opinions on the quality of performance information and the use of planning and control documents. Their municipalities - at least the departments they were responsible for - did not produce much performance information.

The survey does not show how many of these 104 aldermen really held 'negative' opinions on the quality of planning and control documents (i.e. output-orientedness) and the use of available performance information. However, if most of them did, it could probably be

assumed that not more than about 20% of the whole group of 262 aldermen considered information in planning and control documents to be important for their day-to-day work. About 7% of the aldermen used performance information regularly, once budgets had been drawn up. Not more than about 20-25% of the 262 aldermen personally saw to it which performance information was included in budgets. These 20-25% did not think that performance information was standard information which could be dealt with by civil servants. To conclude, most aldermen indicated that performance and output information in planning and control documents was of rather low quality and that they made limited use of this information.

Next, all aldermen were asked to indicate which sources of information they used to assess developments and performances in the organizational units they were responsible for. Almost all of the 262 respondents provided answers to each of the questions (see table 2).

Most aldermen used informal verbal consultations with official top managers, i.e. civil servants. Almost 82% of the 262 aldermen indicated that they used this source of performance information 'often' or 'very often'; 2.3% indicated that they made 'little' or 'very little / no' use of this source of information. Formal meetings and consultations with official top managers were also an 'important' or 'very important' source of information for many aldermen (i.e. 79%). Information from budgets and annual reports was 'important' or 'very important' to 42% and information from management reports was 'important' or 'very important' to 45% of the aldermen. The groups of aldermen who made 'average' use of budgets / annual reports and management reports were relatively large: 45% and almost 39% aldermen respectively. Table 2 contains more information on the aldermen's use of sources of information. The various information sources which were added by 11 aldermen, are not included in table 2.

It seems that the aldermen's experience did not have a significant influence on their opinions on the amount and quality of performance information in planning and control documents, the meaning of such information for their day-to-day work, and their use of different sources of performance information. A chi-square analysis of these variables showed no statistically significant differences between the answers of the three 'experience groups'.

Table 2. Aldermen's use of various sources of information; numbers (n) and percentages (%; percentages of row totals)

..			
very			
often			
average,	little,very	little	/
..			
n			
%			
n			
%			
n			
%			
..			
Budgets	and	annual	
29			
11.2			
32.0			
147			
56.8			
..			
Management			

21"

37.3"

142"

54.6"

..

Reports

by

civil

servants,

and

policy

25"

152"

58.5"

83

31.9"

..

Informal,

verbal

consultations

with

official

top

96"

36.6"

118"

45.0"

18.3"

..

Informal,

verbal

consultations

with

other

civil

19"

38.4"

140"

54.3"

..

Formal

meetings

and

consultations

with

official

top

55"

21.2"

150"

57.9"

20.8"

..

Formal

meetings

and

consultations

with

other

civil

21.6"

193"

75.7"

..

Signals from and consultations with citizens, companies, and neighbourhood and local interest

23"

129"

49.4"

109"

41.8"

..

News in local or regional newspapers, radio and
15"

26.4"

177"

67.8"

..

Signals and questions from members of the municipal
24"

118"

45.6"

117"

45.2"

..

The findings presented in table 2 seem to confirm the views of such authors as Daft, Lengel, MacIntosh, and Mintzberg (see section 3). They say that top managers – e.g. aldermen – often prefer ‘rich’ information, especially information provided in face-to-face encounters. The informal, verbal consultations and formal meetings mentioned in table 2 are sources of rich information. Signals from citizens, companies, local interest groups, and members of the municipal council are probably sources of ‘moderately rich’ information. Aldermen make much use of informal and formal information provided by official top managers. They make much less use of formal, numeric information (e.g. information in budgets, annual reports and management reports) and formal, written information (e.g. policy notes).

Section 5.3 describes how different groups of aldermen differ in their opinions on and use of sources of information.

5.3 Different groups of aldermen and their use of information: statistical analysis

On the basis of the general propositions in section 3, the links between several specific variables and such groups as portfolio groups, municipality size groups, and gender groups will be statistically analysed in this section. Because of the brevity of the questionnaire, no ‘in-depth findings’ can be presented here. However, the findings may be relevant with respect to the third aim of this paper: give tentative indications of evidence regarding the general propositions and of interesting aspects for further research.

Proposition 1

According to proposition 1, aldermen are more inclined to use output-oriented types of control and formal output information when the tasks in the policy fields for which they are responsible are relatively concrete, outputs are measurable and the aldermen have a good knowledge of transformation processes. This section about proposition 1 examines the degree of statistical support for some specific relationships between aldermen’s portfolios (portfolio groups) and variables on information use.

In section 5.1 four portfolio groups of aldermen were distinguished (groups 1, 2, 3 and 4). Group 1 (public works, etc) was considered to be the group with the most concrete tasks, quite measurable outputs, and the best understanding of transformation processes. Group 2 (social security, etc) was the group with intermediately concrete tasks, intermediate measurability and understanding. Group 3 (education, etc) was the group with the least concrete tasks, measurability and understanding. Group 4 (finance) was formed because of the special role of finance aldermen.

First, the opinions of the aldermen in the different portfolio groups on the relevance of available performance information to their day-to-day work will be discussed. In each of the four groups, about 30% of the aldermen used this information ‘often’ or ‘very often’. However, about 90% of each group said it was not possible to evaluate performances mainly on the basis of performance information in various planning and control documents..

The four groups of aldermen held quite divergent opinions on the question of whether performance information in budgets is mainly standard information which can be dealt with by civil servants. In group 1, 82% of the aldermen said that they ‘agreed’ or ‘strongly agreed’ with this statement; 57% of group 2 and 47% of group 3 said the same (in group 4: almost 67%). It seems that aldermen with more concrete and measurable policy fields and with more knowledge of transformation processes are less involved in drawing up output-oriented performances in budgets. This relationship is statistically significant at a 5% level. So, when production processes and outputs are more measurable, more standard and less uncertain, they seem to be more suitable for decentralized, output-oriented forms of control. These findings offer tentative support for proposition 1.

Next, the relationship between type of portfolio group and use of performance information in budgets and annual reports will be discussed. An analysis has shown that there is a statistically significant relationship between these two variables. However, the aldermen in group 1 and those in group 3 used performance information from budgets and annual reports to a similar degree; 33% of group 1 and 36% of group 3 said that they used this information ‘often’ or ‘very often’. Of the aldermen in group 2, 50% used this information ‘often’ or ‘very often’. This means that formal performance information in budgets and annual reports is used the most by aldermen who are responsible for intermediately concrete and measurable activities and outputs. Although there seems to be partial support, these findings are not completely in line with the expectations formulated in proposition 1.

Management reports are another source of formal information on performances and other planning and control aspects. An analysis has shown that there is no statistically significant relationship between type of portfolio group and the frequency of aldermen’s use of this source of information. About 50% of the aldermen in each of the groups 1, 2, and 4, and only 32% of group 3 indicated that they used performance information in management reports ‘often’ or ‘very often’. These findings do not really offer support for proposition 1.

On the whole, there is some evidence to support proposition 1. Most aldermen seem to hold the opinion that policy fields with relatively low uncertainty and standard, measurable outputs, are more suitable for decentralization and output-oriented control types. However, a higher degree of measurability of the outputs in aldermen’s portfolios does not always imply that they make more use of performance information in planning and control documents.

Proposition 2

Table 2 shows that most aldermen made relatively much use of rich performance information which was provided by official top managers during face-to-face encounters (i.e. informal, verbal consultations with top managers and formal meetings with top managers). The aldermen made far less use of numeric and formal, written information in budgets, annual reports, management reports, and policy notes. Not all sources of rich information were frequently used. This was not the case, for example, for informal, verbal consultations with ‘other’ civil servants. However, in general, these findings seem to support proposition 2a.

Proposition 2b suggests that the portfolio groups of aldermen use rich information in different degrees. According to this proposition, less knowledge of transformation processes, less measurable outputs and more uncertainty mean that aldermen make more use of rich information.

First, the link between type of portfolio group and aldermen's use of informal information provided by official top managers will be discussed. In group 1 (public works, etc), 46% of the aldermen 'very often' used informal information provided by official top managers. About 30-35% of the aldermen in the other groups used this information 'very often'. However, these percentages seem to have switched places in the answer category of 'often', because about 45-50% of the aldermen in groups 2, 3, and 4 and almost 38% of group 1 said that they 'often' used this information. Although it seems that the aldermen in the portfolio group 1 made somewhat more use of informal information provided by official top managers than the aldermen in the other portfolio groups, the differences are not statistically significant.

The aldermen in group 1 indicated more frequently that they used information from formal meetings and consultations with official top managers 'often' or 'very often'. About 85% of these aldermen ticked these two categories. Between 75% and 80% of the aldermen in the other groups ticked these two categories. However, the differences are not statistically significant.

Although the findings were statistically insignificant, it seems that, on the whole, informal information provided by top managers was used the most by aldermen who were responsible for the most concrete and least uncertain policy fields. These findings do not offer any support for proposition 2b.

It also seems that the aldermen do not differ significantly in their use of information from local news media and signals and questions from members of the municipal council, i.e. two 'moderately rich' information sources. However, the aldermen do differ significantly in their use of signals from and consultations with citizens, companies, and neighbourhood and local interest groups, i.e. other sources of 'moderately rich' information. About 65-70% of the aldermen in group 1 (public works, etc) and group 3 (education, etc) said that they used information from these sources 'often' or 'very often'. About 55% of the aldermen in group 2 and about 40% of the aldermen in group 4 said the same. At a 5% level, these differences are statistically significant ($\chi^2 = 16.98$, df 6, $p = 0.009$). Leaving group 4 aside, it seems that these differences are not consistent with the relationships described in proposition 2b. The differences probably are due to the fact that some groups of aldermen have to have more contact with the general public because of the character of their portfolios (a politician could, of course, consider such contacts as a certain source of uncertainty).

The use that aldermen make of informal, verbal consultations and formal meetings with other civil servants offers moderate support for proposition 2b. Before these two variables were analysed, the original five answer categories were changed into only two categories, i.e. 'often' and 'very often' became one category. As regards aldermen's use of informal, verbal information provided by other civil servants, 40.5% of the aldermen in group 1 ticked the combined category of 'often and very often'. In group 2, 44.4% ticked this category and in group 3, 59.7%. These differences are only significant at a 10% level ($\chi^2 = 5.43$, df 2, $p = 0.066$). The aldermen in group 3 also said more frequently that they used information from formal meetings with other civil servants 'often and very often' (group 3: 38.3%; group 2: 24.1%; group 1: 23.1%). However, these differences are not statistically significant, even at a 10% level ($\chi^2 = 4.515$, df 2, $p = 0.105$).

On the whole, it seems that there is little evidence to support proposition 2b. In general, aldermen seem to prefer sources of rich performance information (see proposition 2a). However, there are few significant differences between the different portfolio groups of aldermen (see proposition 2b).

Proposition 3

In proposition 3a, no relationship is specified, but attention is drawn to the possible influence of such aspects as ideals and internal culture of political parties on aldermen's use of sources of information. In proposition 3b, too, no relationship is specified. This proposition is concerned with aldermen for finance's use of performance information from planning and control documents and their opinions on the relevance of these documents.

In section 5.1, Dutch political parties were divided into group A (social-democrats), group B (liberals / conservatives), group C (christian-democrats), and group D (other parties, including local parties).

A statistical analysis of the respondents' opinions on such aspects as amount of performance information in budgets and relevance of such information to their work has shown that there are no significant differences between the four political party groups. However, the aldermen in group B seemed to be slightly more critical of the outcomes of the introduction of performance indicators than the aldermen from other political parties. In group B, 65% of the aldermen said that their municipal budgets contained 'average, little, or very little' performance information. About 50-55% of the other groups said the same. The groups responded similarly to a question about the inclusion of cost information in budgets. Probably, there is a relationship between the somewhat more critical opinions of group B aldermen and the fact that they were more often responsible for finance than the aldermen in the other political party groups (about 36% of group B; 18-24% of the other groups).

There are also no statistically significant differences between the aldermen from different parties as far as their use of various sources of information is concerned. This does not mean that there are no differences at all. For example, the aldermen in group C and in group A indicated more frequently that they used information from informal, verbal consultations and formal meetings with official top managers 'often' or 'very often'. The opposite is true for their use of performance information in budgets and annual reports. The aldermen in group D (other parties, including local parties) made somewhat more use of signals from and consultations with citizens, companies, and neighbourhood and local interest groups. Almost 67% of this group used this source of information 'often' or 'very often'; between 52% and 60% of the other groups said the same.⁵

The above statistical analysis of differences between aldermen from different political parties as regards their use of information is mainly exploratory and descriptive by nature. Although there are some differences between the four political party groups with respect to opinions on and use of performance information, the differences are not statistically significant. It seems that the findings with respect to proposition 3a do not give clear indications for further research neither.

Proposition 3b is specifically concerned with aldermen for finance (group 4). In many respects, there are no statistically significant differences between the opinions of, on the one hand, finance aldermen (group 4) and, on the other hand, all other aldermen included in the survey. However, 37.5% of the finance aldermen indicated that, in their opinion, the amount of performance information in planning and control documents was 'high' or 'very high', while 47.5% of the other aldermen said the same. Aldermen for finance also seemed to be more critical of the amount of cost information in budgets; 15% said it was 'high' or 'very high' and 24% of all other aldermen said the same (statistically insignificant). The groups of aldermen held significantly different opinions on the degree to which the annual report gave an account of the intended performances which were mentioned in the budget. About 24% of the finance aldermen thought that 'many' or 'very many' of the intended performances were accounted for in the annual report, while more than 46% of all other aldermen said the same ($\chi^2 = 5.19$, df 1, $p = 0.023$).

The finance aldermen and other aldermen also differ in their use of information sources. At a 5% level, there are statistically significant differences between the groups of aldermen with respect to their use of performance information from budgets and annual reports. More than 57%

of the finance aldermen ticked 'high' or 'very high' use of this information source. Almost 39% of all other aldermen did the same ($\chi^2 = 7.27$, df 2, $p = 0.026$). The higher use may be directly related to finance aldermen's specific tasks in a municipal organization. They probably have to use information from planning and control documents more often, for example when they prepare discussions with other aldermen or civil servants on additional financial budgets.

There is also a statistically significant difference between the groups of aldermen with respect to their use of signals from and consultations with citizens, companies, and neighbourhood and local interest groups. About 41% of the finance aldermen indicated a 'high' or 'very high' use, while 64% of all other aldermen did the same ($\chi^2 = 11.06$, df 2, $p = 0.004$). Moreover, at the 5% level there were statistically significant differences between the groups of aldermen with regard to their use of signals and questions from members of the municipal council. Aldermen for finance used such information less frequently. In both cases, these differences may relate to the more internally oriented and less 'political' character of aldermen for finance's tasks.⁶

On the whole, finance aldermen and other aldermen differ slightly in their use of some sources of information (proposition 3b). It is unclear whether social influences and 'group compliance' play any role. Finance aldermen relatively frequently use performance information in planning and control documents, whilst their use of some other, 'moderately rich' sources of information is relatively low. These differences may relate to their specific tasks and roles. However, aldermen for finance do not try to 'defend' results as far as output-orientedness is concerned. On the contrary, they seem to be more critical of these results than other aldermen.

Proposition 4

Proposition 4a focuses on the question of whether there is a relationship between gender and use of performance information. Proposition 4b brings up whether there is a relationship between an alderman's gender and portfolio, i.e. the policy fields for which he / she is responsible. If the findings of the survey should point to these relationships, the differences between the male aldermen (group a) and the female aldermen (group b) as regards their use of information could be due to their portfolios, rather than their gender. The following analysis of the possible effects of gender mentioned in proposition 4 is exploratory and descriptive by nature.

An analysis of the survey findings has shown that there is a statistically significant relationship between an alderman's gender and portfolio ($\chi^2 = 12.23$, df 3, $p = 0.007$). Portfolio group 3 (education, etc) has the highest percentage of female aldermen (32.8%). Portfolio group 2 (social security, etc) has 24.1% female aldermen; portfolio group 1 has 16.3% female aldermen and group 4 has 9.4% female aldermen.⁷ As has been shown in the statistical analysis of variables in proposition 2, there are some differences between the aldermen in the different portfolio groups as far as their use of information is concerned. However, only a few of these differences are statistically significant.

Various variables were analysed in order to determine female and male aldermen's opinions on and use of information.⁸ The analysis shows that female aldermen hold more 'positive' opinions on some aspects of planning and control documents than male aldermen. Statistically significant are e.g. the differences between their opinions on the amount of output-oriented performance information in budgets ($\chi^2 = 7.96$, df 1, $p = 0.005$), the degree to which cost information is included in budgets ($\chi^2 = 5.80$, df 1, $p = 0.016$), and the degree to which annual reports account for intended performances mentioned in budgets ($\chi^2 = 4.74$, df 1, $p = 0.029$). On the other hand, although statistically insignificant, the female aldermen seemed to be somewhat less appreciative of the performance information in planning and control documents than the male aldermen. For example, only about 5% of the female aldermen said that they used performance information 'often' or 'very often'; among male aldermen this was 14%. Almost 26% of the female aldermen thought that performance information in planning and control documents was

'important' or 'very important' to their day-to-day work; 32% of the male aldermen said the same.

There were some slight differences between male and female aldermen as regards the sources of information they use. They used formal information in budgets, annual reports and management reports with more or less the same frequency. About 40-46% of the male and female aldermen said that they used such information 'often' or 'very often'. Male aldermen made slightly more use of informal information provided by official top managers. About 84% of the male aldermen used it 'often and very often'; 74% of the female aldermen said the same. These differences were not significant at a 5% level, but they were at a 10% level ($\chi^2 = 2.91$, df 1, $p = 0.088$). However, information from formal meetings and consultations with top managers, also a source of face-to-face information, was used more frequently by female aldermen. About 89% of the female aldermen used this information source 'often' or 'very often', whilst this was 77% among male aldermen. This difference also is significant at a 10% level ($\chi^2 = 3.42$, df 1, $p = 0.064$). Although insignificant, even at a 10% level, similar pictures arise for male and female aldermen's frequency of informal and formal consultations with other employees.

The findings of the survey show that male and female aldermen differ significantly in terms of the policy fields for which are responsible (proposition 4b). However, the relationship between these 'gender-related' differences and male and female aldermen's use of information is not clear. Female aldermen seem to hold slightly more 'positive' opinions on 'technical' aspects of planning and control documents, such as the amount of performance information which is included. However, they seem to be slightly less appreciative of the available information than male aldermen. There are some differences between male and female aldermen as far as their use of sources of information is concerned (proposition 4a). Both male and female aldermen highly appreciate informal and formal (face-to-face) information from official top managers. However, male aldermen showed a slightly stronger preference for informal consultations with official top managers (and other employees), whilst female aldermen seemed to prefer formal meetings and consultations.

Proposition 5

In proposition 5, attention is drawn to municipality size. In section 4, three classes of municipalities were distinguished (20,000 (35,000 inhabitants: group I; 35,000 (70,000 inhabitants: group II; (70,000 inhabitants: group III). Proposition 5a suggests that relatively large municipalities have more sophisticated planning and control documents and performance information, and that aldermen of relatively large municipalities therefore hold more 'positive' opinions on these documents. Proposition 5b suggests that aldermen of relatively large municipalities make more use of or have to make more use of sources of formal, written information.

The survey findings show that there are some differences between the aldermen from the different classes of municipalities mentioned above. For example, in each class, a different percentage of aldermen said that separate budgets were drawn up for municipal departments, in addition to the budget for the whole organization (significant at a 5% level; $\chi^2 = 38.19$, df 2, $p = 0.000$). The percentage of aldermen mentioned above is 98.8% in group III, 78.8% in group II, and 60.6% in group I. This indicates that larger municipalities more often have separate budgets for their departments. As for the amount of performance information in budgets, there is a clear difference between the large municipalities in group III and the municipalities in groups I and II. The amount was 'high' or 'very high', according to 53% of the aldermen in group III and about 41% of the aldermen in groups I and II. A relatively high percentage of the aldermen in group I (18%) indicated that their budgets contained a 'low' or 'very low' amount of performance information. These differences are statistically significant ($\chi^2 = 12.27$, df 4, $p = 0.015$). It seems that relatively large municipalities more often introduce a high amount of performance indicators.

However, among the municipalities which had introduced a high or very high amount of performance information, relatively small municipalities most frequently included a 'high and very high' amount of cost information in their budgets ($\chi^2 = 8.41$, df 2, $p = 0.015$). The amount was 'high' or 'very high', according to 36% of the aldermen in group I, 14% in group II, and 16% in group III. Moreover, among the municipalities with a high amount of performance information in their budgets, the aldermen in groups I and II more frequently indicated that performance information in planning and control documents was 'important and very important' to their daily work. These categories were ticked by about 35% of the aldermen in these two groups and by 21% of the aldermen in group III (differences only significant at a 10% level; $\chi^2 = 3.43$, df 1, $p = 0.064$).

The aldermen in the three size classes also differ slightly in their use of information sources. At a 10% significance level, the aldermen differ in the frequency with which they use informal information provided by official top managers ($\chi^2 = 8.85$, df 4, $p = 0.065$). These findings seem to tentatively confirm the relationship expected in proposition 5b, in that aldermen in the largest class of municipalities used informal information provided by top managers the least. This type of information was used 'often' or 'very often' by 73.5% of the aldermen in group III and 89.4% of the aldermen in group II. However, in group I this percentage was lower than in group II: 81.9% of the group I aldermen used this information source 'often' or 'very often'. The three groups hardly differ in the use of informal performance information provided by other civil servants. The same is true for two other more or less informal information sources, i.e. signals from and consultations with citizens, companies, and neighbourhood and local interest groups, and signals and questions from members of the municipal council.

Next, the aldermen's use of three different sources of formal, written performance information will be discussed. The aldermen in the three classes of municipalities do not differ significantly in their use of information from management reports. However, compared with groups I and II combined, the percentage of aldermen which 'often and very often' used performance information from budgets and annual reports was lower in the relatively large group III municipalities (about 48% in groups I and II, 32.9% in group III; significant at a 5% level; $\chi^2 = 5.20$, df 1, $p = 0.023$). The aldermen in the three classes of municipalities also differ in their use of information from the third source of formal, written information, i.e. reports from civil servants and policy notes. These differences are statistically significant at a 10% level ($\chi^2 = 7.88$, df 4, $p = 0.100$). The aldermen in group I said most frequently that they used this source of information 'often' or 'very often' (74.5%, $n = 94$); 60.2% of the aldermen in group II ($n = 84$) and 58.5% in group III ($n = 82$) said the same.

Compared with groups I and II, the aldermen in group III made more frequent use of information from formal meetings and consultations with official top managers (statistically significant at a 5% level; $\chi^2 = 9.82$, df 2, $p = 0.007$). Compared with groups I and II, the aldermen in group III also made significantly more frequent use of information from formal meetings and consultations with other civil servants ($\chi^2 = 4.25$, df 1, $p = 0.039$). This indicates that aldermen in larger municipalities relatively frequently use formal face-to-face information. Strictly speaking there is no support for the relationship suggested in proposition 5b; aldermen in larger municipalities do not more often use formal, written performance information. However, they relatively frequently use other sources of formal information, whilst their use of informal information from official top managers is relatively low.

On the whole, it seems that large municipalities include more output-oriented performance information in their planning and control documents (proposition 5a). However, the aldermen of relatively small municipalities with such information in their planning and control documents seem to be more satisfied with it, seeing that they use it more frequently. Differences in the use of various sources of information mainly seem to relate to, on the one hand, aldermen in groups I and II, and, on the other hand, aldermen in group III municipalities. Aldermen of relatively small municipalities equally or somewhat more often use sources of informal

information, while they use sources of formal, written information more frequently than aldermen of larger municipalities. Although their use of formal planning and control information and policy notes is relatively low, aldermen in larger municipalities frequently use other formal information sources, i.e. face-to-face meetings with managers and other civil servants.

6. Summary and final remarks

After a theoretical overview of factors which could influence aldermen's use of information, this paper presented some findings of survey research on 262 aldermen of 140 Dutch municipalities with 20,000 or more inhabitants. The findings of the survey indicated that many respondents considered the output-orientedness of planning and control documents to be far from perfect. Moreover, many aldermen hardly appreciated the output-oriented information on developments and performances that was available in their organizations or they hardly used it.

The sources of performance information of which most aldermen made by far the most use were informal, verbal consultations and formal meetings with top managers, i.e. civil servants. The aldermen also relatively often used formal, written information from reports by civil servants and from policy notes. They made much less use of formal, written information in budgets, annual reports, and management reports, and other sources of formal and informal information. It seems that planning and control reports hardly meet the needs and hardly reflect the preferences of elected politicians like aldermen.

Although certain characteristics probably can influence aldermen's opinions on and use of various sources of performance information, a statistical analysis of the findings of the survey yielded mixed outcomes.

It seems aldermen are of the opinion that production processes and outputs which are more measurable, more standard and less uncertain, are more suitable for decentralized, output-oriented control types. However, the relationship between the major policy fields in aldermen's portfolios and their use of performance information is not straightforward. Aldermen with more concrete and more highly measurable tasks in their portfolio, do not always make a more frequent use of formal performance information in planning and control documents (proposition 1). Neither is there a clear relationship between, on the one hand, measurability of outputs and uncertainty in policy fields (i.e. portfolio groups) and, on the other hand, aldermen's use of 'rich' information, i.e. informal, verbal information provided in face-to-face encounters (proposition 2b). Higher uncertainty and lower measurability of outputs do not always imply that aldermen more frequently use rich information. Aldermen in the four portfolio groups most frequently used informal information provided by official top managers.

These findings indicate that other factors than knowledge of transformation processes, measurability of outputs and uncertainty of policy fields, influence aldermen's use of formal planning and control information and sources of rich information. In general, all aldermen seem to prefer rich, verbal information to sources of written information, probably because they work in a relatively complex and uncertain political environment (proposition 2a).

Besides the possible influence of 'technical' characteristics of production processes and outputs on aldermen's use of information, a number of other factors were examined. These analyses were mostly exploratory and descriptive by nature. They indicate, for example, that there is a limited relationship between the political parties of which aldermen are a member and their opinions on sources of performance information (proposition 3a). Liberal / conservative aldermen seem to be slightly more critical of the quality of output information in planning and control documents. It is unclear, however, whether differences in ideals and culture play a part in such differences between aldermen from various parties.

Aldermen for finance, who are responsible for planning and control documents, are less appreciative of planning and control documents in their municipality than aldermen who hold

other portfolios. Finance aldermen also differed somewhat in their use of various sources of information; e.g. they relatively frequently use planning and control information (proposition 3b). However, such differences in use of information may mainly relate to their specific task in the municipal organization and not so much to 'social influences'.

Male and female aldermen differ significantly in terms of the portfolios which they hold, i.e. the policy fields for which they are responsible (proposition 4b). Although female aldermen hold relatively 'positive' opinions on technical characteristics of planning and control documents, they seem to be less appreciative of the available performance information than male aldermen. There are also some differences between male and female aldermen in their use of information sources. Compared to female aldermen, male aldermen more often use informal face-to-face consultations with official top managers and other employees, whilst their use of formal face-to-face meetings and consultations is somewhat lower. However, the possible relationships between gender and an alderman's use of information sources are far from completely clear (proposition 4a).

The survey shows that large municipalities more often include output information in their planning and control documents, which could be regarded as evidence for the 'sophistication' of their accounting systems (proposition 5a). However, aldermen of large municipalities seem to be not really satisfied with the available information, because they make limited use of it in their work. The findings of the survey also show that – compared with aldermen of large municipalities – aldermen of relatively small municipalities use sources of informal information at least as often, while they use formal, written performance information more frequently (proposition 5b). Aldermen in large municipalities relatively often use formal face-to-face information, i.e. formal meetings and consultations with official top managers and other civil servants. These findings indicate that aldermen in larger municipalities do relatively often use certain types of formal information. However, the kind of formal information they prefer is probably not written information in planning and control documents and policy notes, but rich, face-to-face information in meetings and other formal consultations.

On the whole, the characteristics researched in this paper can at best partially explain some of the observed differences between aldermen in terms of their use of sources of performance information. The characteristics in question probably were only limitedly related to aldermen's opinions on and use of information.

The survey showed that aldermen's use of sources of information is not influenced significantly by their years of experience. The same is true for the number of years during which a municipality includes output-oriented performance information in planning and control documents. In the survey, the aldermen indicated that more experience of output-oriented planning and control documents in municipalities had resulted in planning and control documents of slightly higher quality. The aldermen of 'experienced' municipalities indicated more often that the documents contained many performance indicators and that realized performances are mentioned in annual reports. However, this did not influence their opinions on the importance of output-oriented performance information to their day-to-day work. The survey shows that the aldermen of municipalities which had used performance indicators for five years or more used informal information provided by official top managers the most. It is not clear whether this indicates that after some years of experience the aldermen realize that the available performance information is of little value to them. Anyway, it seems that there are limited 'positive' learning effects, i.e. an increasing use of output-oriented performance information in the long run.

On the whole, the survey indicates that Dutch aldermen only limitedly appreciate and use the available performance information in planning and control documents. It seems, however, that these findings do not automatically imply that the aldermen of Dutch municipalities are of the opinion that performance indicators in budgets and other documents cannot have a meaning for their municipality or certain groups within it.

Of course, aldermen's formal use of information and communication behaviour may only represent 'ritualistic responses to the need to appear competent, intelligent, legitimate, and rational' (Trevino, Daft, and Lengel (1990), p. 85). This opinion closely resembles Staw's opinions on rationality and justification in (public) organizations (Staw (1990), pp. 77-79; see also DiMaggio and Powell (1983), pp. 150-154; Hopwood (1990); Covaleski, Dirsmith and Samuel (1995), pp. 24-30; Olson, Guthrie and Humphrey (1998)). Formal attempts to define output goals and to use performance indicators in governmental organizations could be such a form of 'justification' or of 'rational economic behaviour' which is expected by groups within and outside the organizations.

However, according to Staw the introduction of performance indicators in governmental organizations could make sense to these organizations, even it were only a formal, 'ritualistic response'. Staw observes that there can be much uncertainty in public organizations because of general ambiguity over goals, subjective social goals in such policy fields as welfare, education and health, and unclear production processes in such policy fields. When uncertainty in an organization is high, it is essential to justify whatever goals are chosen and whatever activities are performed. Aldermen might therefore think that output-orientedness and performance indicators are vital 'to provide purpose and rationale' for internal and external parties (Staw (1990), p. 79; see also Weick (1977), pp. 277-290; Meyer, Boli and Thomas (1994), pp. 16-22); Miller (1994), pp. 5-13; Lapsley (1999), pp. 203-206). Albeit a slightly cynical view that has nothing to do with economic efficiency: in that sense even a 'ritualistic' introduction of performance indicators could contribute to the continuity and management control of organizations (see Otley, (1980); Otley, Broadbent and Berry (1995), pp. S36-S42).

Further research

This paper provided a general picture of the opinions of Dutch aldermen – who are elected politicians - on output-oriented performance information in planning and control documents and their use of various sources of information on developments and performances in their organization. In the last few years some more research was performed with respect to experiences in the Netherlands with New Public Management and output-orientedness, but this mostly regarded only some specific governmental organizations or a small group of organizations. The paper also provides some tentative suggestions for further research and further development of output-oriented information systems.

In propagating private sector management techniques, New Public Management also propagated the introduction of output-oriented information in planning and control documents. Perhaps these are only of use to certain stakeholders. However, the survey showed that at this moment aldermen of municipalities often prefer sources of 'rich' information which is provided in face-to-face encounters.

In order to develop a formal accounting and information system which reasonably suits the needs and reflects the preferences of a specific group of users, it is necessary to have relevant knowledge of the behaviour of these users with regard to information. Specific circumstances in organizations and groups of users may have to be taken into consideration (see also Otley, 1980; Hopwood, 1983, pp. 288-293 and 299-302; Berry, Broadbent and Otley, 1995, pp. 90-94). More in-depth research of different groups of aldermen and other stakeholders probably can shed further light on characteristics, circumstances and behaviour which influence their information needs.

Technical improvements to accounting systems in municipalities and slight improvements to existing output-oriented planning and control reports will probably hardly convince those aldermen who are already sceptical about such systems and reports. Financial employees may work hard on such improvements, but there is a risk that they will only produce 'more of the same'. It could therefore be necessary to learn more about users' specific

information needs and preferences, and the characteristics which have an influence on these needs and preferences, before developing new systems for providing aldermen in Dutch municipalities with performance information. This paper has explored and described a number of relevant factors.

Just as a basis for further research, a factor analysis of the findings of the survey has been carried out to identify some underlying dimensions (factors) which explain differences between aldermen's use of sources of information. The analysis yielded four factors, each of which has an eigenvalue of more than 1.0, which can be described as:

- external signals;
- informal, verbal information;
- formal, written, quantitative information;
- formal, verbal information.

These four factors could be a starting point for further research into the use of sources of information and the development of information systems. With respect to these factors and other information aspects, it is probably helpful to first detect whether systematic differences exist between aldermen who frequently use performance information in planning and control documents and those who do not.

It would be unrealistic to think that accounting information systems can provide aldermen with all the information they want. Even if the systems include quantitative and qualitative performance information, they probably cannot please everybody. Aldermen's information needs can arise from, for example, personal characteristics, management styles, (lack of) interest in accounting information or the specific roles of politicians. This paper suggests that aldermen often prefer detailed, flexible, timely and up-to-the-minute information provided in face-to-face encounters - although it may be less precise and 'objective' - to formal, written, static and 'outdated' information. Modern information systems and management accounting can mainly offer 'technical assistance' in developing more flexible, 'better' and 'faster' information. Such technical improvements can be valuable, however, if they really meet some of aldermen's information needs (see, among others, Parker, Ferris and Otley (1989), pp. 118-126; Stata (1996), pp. 328-332; Alter (1999), pp. 233-245; Neale and Anderson (2000), pp. 100-105). It could be interesting to find out, for example, how aldermen would use performance and other accounting information if this information could be easily and flexibly rearranged - on demand. How would they use performance and other accounting information which can change from general information to detailed up-to-the-minute information in an instant?

It could be costly to develop such a flexible information system that reasonably satisfies the specific information needs of a municipality's aldermen and other stakeholders. Municipalities will have to consider whether they are prepared to accept the costs of a custom-made information system or whether they prefer a 'standardized solution'. In practice, an organization's information system will probably be a compromise between expected yields and costs.

Limitations

This paper and the findings of the survey presented above obviously have their limitations. First, the questionnaire was relatively simple and brief. After earlier case research (Ter Bogt (2001)), the survey was a more extensive exploration and description of aldermen's use of performance information. However, more in-depth research is needed. Second, the literature mentioned in this paper and the survey focused only on the information needs of one specific group of stakeholders, aldermen of 'large' Dutch municipalities. From this research, no general conclusions about 'efficiency rethorics' or about the meaning of New Public Management for other stakeholders, municipalities or countries can be drawn. Third, the survey was designed on a meso level and did not take the micro level of individual organizations and persons into consideration. Fourth, the

propositions in this paper are mainly based on literature concerning the management and organization of profit organizations. It may be necessary to use insights from public management and political science to develop a theoretical framework which is tailored to the specific situation and environment of elected politicians. Fifth, only limited attention was paid to the interrelatedness that might exist between (some of) the variables which were researched in this paper. Sixth, although there seem not to be very 'positive' learning effects, it may still be too early to draw conclusions about aldermen's use of output-oriented performance information. The actual implementation of a new system can take some time. Seventh, this paper has paid little attention to such aspects as aldermen's personality characteristics, personal attitudes and management styles, which can also have a major influence on their use of information. Eighth, it may be necessary to take a closer look at the characteristics of aldermen's portfolios - e.g. measurability of predominant outputs and aldermen's knowledge of predominant transformation processes - and their effects on aldermen's use of various sources of information.

Appendix A. Relevant parts of the questionnaire (in Dutch)

Vragenlijst Wethouders en prestatiegegevens

De vragenlijst bevat eerst enige vragen over de begroting en andere planning- en controlstukken in uw gemeente. Daarna volgen enige vragen over de beoordeling van de prestaties van ambtelijke (top-)leidinggevenden.

S.v.p. zoveel mogelijk het antwoord omcirkelen of aankruisen dat uw mening het beste weergeeft.

1. Verschijnen in uw gemeente - naast de planning en controldocumenten (begroting, e.d.) voor de gehele organisatie - ook planning- en controldocumenten per dienst?

a. ja b. nee

N.B. *Als ook per dienst planning- en controlstukken verschijnen, dan s.v.p. in het navolgende steeds uitgaan van de stukken van de dienst waarbij u het nauwst bent betrokken.*

2. Hoeveel prestatie-indicatoren en kengetallen bevatten de begroting en andere planning- en controldocumenten (jaarrekening en managementrapportages)?

a. zeer veel
b. vrij veel
c. beperkt
d. zeer weinig
e. geen/niets

Als u bij vraag 2 antwoord a. of b. heeft omcirkeld, dan nu s.v.p. doorgaan met vraag 3; indien c., d. of e. is omcirkeld, kunt u doorgaan naar vraag 9.

3. Kunt u (globaal) aangeven sinds hoeveel jaren prestatie-indicatoren en kengetallen zijn opgenomen in de begroting?

a. sinds jaren b. weet niet

4. In welke mate wordt voor de in de begroting vermelde producten/prestaties ook de kostprijs per eenheid product/prestatie vermeld?

a. in alle gevallen
b. in vrij veel gevallen
c. in beperkte mate
d. nauwelijks
e. niet
f. weet niet

5. In hoeverre bent u het eens met de volgende uitspraak?:

‘De in de begroting vermelde prestatie-indicatoren en kengetallen zijn voor een zeer groot deel standaardinformatie die door ambtenaren kan worden afgedaan. Behalve als het gaat om nieuw beleid of politiek gevoelige zaken, bemoei ik me er als wethouder weinig mee.’

- a. zeer sterk mee eens
b. mee eens
c. mee eens noch oneens/neutraal
d. mee oneens
e. zeer sterk mee oneens
6. Als de begroting eenmaal is opgesteld, hoe vaak raadpleegt u dan de erin opgenomen prestatie-informatie?
- a. zeer vaak
b. vrij vaak
c. af en toe
d. nauwelijks
e. nooit
7. In welke mate rapporteert de *jaarrekening* over de *werkelijk gerealiseerde resultaten* ten aanzien van de in de begroting opgenomen prestatie-indicatoren en kengetallen?
- a. in vrijwel alle gevallen
b. in vrij veel gevallen
c. in beperkte mate
d. nauwelijks
e. niet
f. weet niet
8. In welke mate zijn de in de begroting, jaarrekening en managementrapportages vermelde prestatie-indicatoren en kengetallen van belang voor uw dagelijks werk als wethouder?
- a. in zeer grote mate
b. in vrij grote mate
c. in beperkte mate
d. nauwelijks
e. niet
9. In welke mate maakt u bij het beoordelen van de prestaties van organisatie-onderdelen waarbij u nauw bent betrokken gebruik van de navolgende, mogelijke informatiebronnen? *S.v.p. bij alle genoemde informatiebronnen vermelden in welke mate u er gebruik van maakt.*
- | | | | | | |
|-----------------------|-----------|---------|------------|------------|------|
| a. | | | | | zeer |
| b. | | | | | vrij |
| c. | | | af | | en |
| d.nauwelijks | | | | | |
| e. | | | | | |
| .. | | | | | |
| Informeel, | mondeling | overleg | met | ambtelijke | |
| .. | | | | | |
| .. | | | | | |
| .. | | | | | |
| .. | | | | | |
| Vergaderingen/formeel | overleg | met | ambtelijke | | |

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Informeel, mondeling overleg met overige

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Managementrapportages

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Vergaderingen/formeel overleg met overige

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Begroting en

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Overleg met en signalen van burgers, bedrijven, dorps- en buurtorganisaties,

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Berichten in lokale en regionale

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Ambtelijke

rapporten,

beleidsnota's,

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Vragen/signalen

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10. Kunt u de productie/prestaties van organisatie-eenheden *grotendeels* beoordelen op basis van *uitsluitend* de prestatie-indicatoren en kengetallen die zijn opgenomen in de planning- en controldocumenten (begroting, managementrapportages, jaarrekening)?

a. ja

b. nee

c. weet niet

.....

16. Tot slot een vraag over het aantal jaren dat u raadslid en wethouder bent.

Aantal jaren lid van de gemeenteraad:

waarvan als wethouder:

17. Eventuele opmerkingen/toevoegingen van uw kant:

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